

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL NO. 182 OF 2004

The Commissioner of Income Tax Bombay City-VI, Bombay	.. Appellant
V/s. M/s. Chanvim Engineering (I) Pvt. Ltd., Bombay	.. Respondent
Mr. R.V. Desai with Ms. S.V. Bharucha for the Appellant None present for the Respondent	

**CORAM : S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.
DATED : 01.02.2005**

P.C. :-

1. Heard the learned counsel for the Appellant. Perused the impugned order dated 27.3.2002 passed by the Income Tax Appellate Tribunal. In the above, intimation under section 143(1)(a) was issued on 24.1.1996. Thereafter the regular assessment was issued under Section 143(3) on 27.11.1996. Thereafter two notices dated 24.5.1996 and 16.7.1996 were issued to the Assessee for rectification of an apparent mistake on records, wherein it was noticed that the assessee was wrongly allowed deduction of Rs. 12,78,155/- under Section 80 I of Income Tax Act. As assessee had not responded, rectification order was passed under Section 154 of Income Tax Act on 1.11.1999. The ITAT had concurred with the reasoning of C.I.T. (A). Hence it is only a finding of fact, and no substantial question of law is involved. Under these circumstances, the Appeal stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)